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NEWS RELEASE

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FOR RELEASE

March 1, 2018

Auditor of State Mary Mosiman today released a report on a review of the Iowa Homeland Security and Emergency Management Department's (HSEMD) compliance with requirements established by Chapter 34A of the *Code of Iowa*. Section 34A.7A(5) of the *Code* requires each county Joint E-911 Service Board to submit public safety answering point (PSAP) cost and expense data and an audit of that data. The review included E-911 cost and expense data submitted to HSEMD by each county Joint E-911 Service Board for the period July 1, 2014 through June 30, 2016.

Mosiman reported it was not possible to verify the accuracy and completeness of the costs reported in the 114 PSAP Data Collection forms for fiscal years 2015 and 2016 because sufficient supporting documentation was not maintained by certain PSAPs selected for testing. Variances between accounting systems and other accounting records were identified for the 20 PSAP Data Collection forms tested.

Differences identified by Mosiman for fiscal year 2015 cost data reported for the 20 PSAPs tested ranged from \$812,040 of costs under reported to \$1,068,909 of costs over reported. Differences identified for fiscal year 2016 ranged from \$287,495 of costs under reported to \$841,740 of costs over reported.

In addition, Mosiman reported PSAP payments tested were in compliance with restrictions established by section 34A.7(5) of the *Code*.

The report includes recommendations to improve the instructions provided to the Joint E-911 Service Boards to prepare the PSAP Data Collection forms. Mosiman also recommended HSEMD officials require the Joint E-911 Service Boards maintain supporting documentation for the costs reported on the PSAP Data Collection forms.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1760-5830-BC01>.

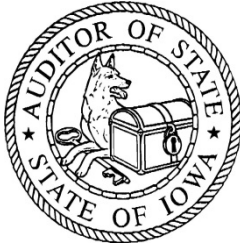
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**REPORT ON A REVIEW OF THE
IOWA HOMELAND SECURITY AND EMERGENCY
MANAGEMENT DEPARTMENT,
E-911 COST DATA**

**FOR THE PERIOD
JULY 1, 2014 THROUGH JUNE 30, 2016**

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Auditor of State's Report

To the Governor and
Members of the General Assembly:


We have conducted a review of cost and expense data collected by the Iowa Homeland Security and Emergency Management Department (HSEMD) in accordance with section 34A.7A(5) of the *Code of Iowa (Code)*. The E-911 cost data reviewed was collected for the 114 public safety answering points (PSAPs) in Iowa for fiscal years 2015 and 2016. In conducting our review, we performed the following procedures:

- (1) Reviewed HSEMD policies and procedures, applicable sections of the *Code of Iowa* and Iowa Administrative Code to obtain an understanding of HSEMD responsibilities and requirements related to the E-911 emergency telephone systems.
- (2) Reviewed minutes from meetings of the Iowa E-911 Communications Council to identify action taken in relation to requirements established by section 34A.7A(5) of the *Code*.
- (3) Interviewed HSEMD staff members to determine how the Iowa E-911 Communications Council established a methodology for determining and collecting comprehensive PSAP cost and expense data in accordance with section 34A.7A(5) of the *Code*.
- (4) Obtained cost and expense data submitted to HSEMD on the "Annual PSAP Expenditures Data Collection" forms (PSAP Data Collection forms) for fiscal years 2015 and 2016 and reviewed it to identify any unusual information.
- (5) Conducted 9 site visits, 6 desk reviews, and 5 follow up desk reviews to determine if the expenditures reported on the PSAP Data Collection form are properly supported and are in compliance with section 34A.7(5) of the *Code*.
- (6) Compared cost information from the PSAP Data Collection forms to the accounting systems and/or other accounting records used to prepare the forms to determine accuracy and completeness of the information reported to HSEMD.
- (7) Judgmentally selected transactions from accounting systems and/or other accounting records used to prepare the PSAP Data Collection forms and reviewed the related supporting documentation, when available, to determine allowability of the payments in accordance with restrictions established by section 34A.7(5) of the *Code*.
- (8) Compared judgmentally selected PSAP Data Collection forms to determine if they were prepared in a consistent manner.

Based on these procedures, we were not able to verify the costs reported for 20 of the 114 PSAP Data Collection forms tested because sufficient supporting documentation was not maintained by certain PSAPs selected for testing. As a result, we were not able to verify the accuracy and completeness of the costs reported in the 114 PSAP Data Collection forms for fiscal years 2015 and 2016. In addition, we determined transactions tested were allowable in accordance with restrictions established by section 34A.7(5) of the *Code*. However, we identified recommendations which are included in this report

We did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Schedule of Expenditures Reported for Public Service Answering Points for the fiscal years 2015 and 2016. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We extend our appreciation to the personnel of the Iowa Homeland Security and Emergency Management Department for the courtesy, cooperation, and assistance provided to us during our review.


MARY MOSIMAN, CPA
Auditor of State

February 2, 2018

Background Information

The Iowa Homeland Security and Emergency Management Department (HSEMD) administers the E-911 Program in accordance with Chapter 34A of the *Code of Iowa (Code)* to protect the health, safety, and welfare of the people of Iowa. Enhanced 911 (E-911) is defined as a service which provides the user of a public telephone system the ability to reach a public safety answering point (PSAP) by dialing the digits 911 and which has the following additional features:

- Wireline, Voice over Internet Protocol (VoIP), and Wireless systems which route an incoming 911 call to the appropriate PSAP operating in a 911 service area.
- Wireline and VoIP systems which automatically display the name, address, and telephone number of an incoming 911 call as well as the public safety agency servicing the address at the appropriate PSAP.
- Wireless systems which automatically display location of the tower which received the call and the call back number of the phone used to make the 911 call.

PSAPs are 24-hour public safety communications facilities which receive enhanced 911 service calls and directly dispatch emergency response services or relays calls to the appropriate public or private safety agency. There are 114 PSAPs located in Iowa's 99 counties. In most counties, the Sheriff's Office provides dispatcher services and are the PSAP for their area. However, certain city police departments also operate a PSAP in addition to their local Sheriff's Office.

HSEMD is also responsible for the administration and operation of the Wireless E-911 Emergency Communications Fund (Wireless Fund). The Wireless Fund was established to account for a monthly surcharge of up to \$1.00 to be imposed on each wireless communications service number provided in Iowa. Wireless phone providers are required to remit the surcharge to HSEMD. The surcharge was imposed to fund the implementation of network and PSAP improvements at the county Joint E-911 Service Boards and certain wireless carriers' costs related to wireless E-911 services.

HSEMD allocates the remitted surcharges to the county Joint E-911 Service Boards and the Department of Public Safety for the 114 PSAPs based on a formula established by the Legislature and documented in Chapter 34A of the *Code* if the PSAP Data Collection form is submitted by the March 31 deadline. The *Code* also requires allocations to county Joint E-911 Service Boards and the Department of Public Safety be reduced to 65% for an entity failing to submit expenses and costs by the annual March 31 deadline. The remaining 35% is to be provided to the county Joint E-911 Service Boards and the Department of Public Safety when the PSAP Data Collection form is submitted to HSEMD, as long as it is submitted by March 30 of the following year. If the PSAP Data Collection form is not filed within the year, the allocated funds are forfeited.

The allocation to the county Joint E-911 Service Boards and the Department of Public Safety is tested in the annual financial statement audit of the E-911 Emergency Communications Fund. Based on our testing for fiscal years 2015 and 2016, HSEMD properly allocated funds from the E-911 Emergency Communications Fund to the county Joint E-911 Service Boards. However, the wireless providers are not required to report the number of service numbers they provide when remitting the surcharge to the Wireless Fund. As a result, HSEMD is unable to determine if the appropriate amount of surcharges are remitted to HSEMD for the Wireless Fund.

In addition to the wireless surcharge, the County Joint E-911 Service Boards receive a wire line surcharge. This surcharge is \$1.00 per landline in the county. The individual phone companies providing service are required to send each county Joint E-911 Service Board a check based on the number of land lines in the county multiplied by \$1.00.

During the 2013 Legislative session, action was taken which increased the monthly surcharge from \$.65 to \$1.00. The legislation also added new requirements to Chapter 34A of the *Code*, including section 34A.7A(5), which states, in part,

“a. The program manager, in consultation with the E-911 communications council and the auditor of state shall establish a methodology for determining and collecting comprehensive public safety answering point cost and expense data through the county Joint E-911 Service Boards. The methodology shall include the collection of data for all costs and expenses related to the operation of a public safety answering point and account for the extent to which identified costs and expenses are compensated for or addressed through E-911 surcharges versus other sources of funding.

b. Data collection pursuant to paragraph “a” shall commence no later than January 1, 2014, and shall be subject to an audit by the auditor of state beginning July 1, 2014. The program manager shall prepare a report detailing the methodology developed and the data collected after such data has been collected for a two-year period. The report and the results of the initial audit shall be submitted to the general assembly by March 1, 2016.”

As a result of the 2013 Legislative session, HSEMD developed the PSAP Data Collection form and a set of instructions to be used in gathering the data required. Since 2013, HSEMD has made changes to the PSAP Data Collection form as well as the instructions. Changes were made to the forms used for reporting fiscal year 2015 activity. Additional changes were made to the forms used for fiscal year 2016. Since 2014, the changes in the PSAP Data Collection form and the instructions have been made in consultation with the State Auditor’s Office.

As a result of the requirements established by the *Code of Iowa*, we reviewed the cost and expense data submitted to HSEMD by the county Joint E-911 Service Boards and the Department of Public Safety for fiscal years 2015 and 2016 and assessed the related PSAP Data Collection forms developed by HSEMD.

Objectives, Scope, and Methodology

Objectives

In accordance with the requirements established by section 34A.7A(5) of the *Code*, we conducted a review of the cost and expense data collected by HSEMD. During our review, we conducted procedures to determine if the PSAP cost and expense data were reported accurately and consistently. We also performed procedures to determine if the cost reported on the PSAP form was an allowable cost for a PSAP in accordance with Chapter 34A of the *Code*. Lastly, we performed procedures to determine if the PSAP form was submitted timely.

Scope and Methodology

To review the cost and expense data collected by HSEMD, we obtained the “Annual PSAP Expenditures Data Collection” forms (PSAP Data Collection forms) submitted for each PSAP for fiscal years 2015 and 2016. The cost and expense data reported to HSEMD by the Joint E-911 Service Boards is summarized in **Schedule 1**. A copy of the form used to report the cost and expense data is included in **Appendix A**.

Table 1 summarizes the total cost and expense data reported by category for fiscal years ended 2015 and 2016. The form included in **Appendix A** provides a description of the types of costs included in each category listed in the **Table**.

Table 1

Cost Category	Fiscal Year		Total
	2015	2016	
Administration-personnel costs	\$ 75,107,921	75,984,651	151,092,572
Administration-other costs	2,022,805	2,076,056	4,098,861
Building and grounds	4,253,520	4,317,867	8,571,387
Communications	9,098,459	7,363,026	16,461,485
Operations	6,041,804	5,858,017	11,899,821
Data processing	1,074,592	951,251	2,025,843
Addressing	2,296,350	969,652	3,266,002
Radio infrastructure	9,512,899	15,031,424	24,544,323
Capital expenditures	9,542,682	19,706,517	29,249,199
Debt service	9,570,081	5,150,737	14,720,818
Miscellaneous	271,969	38,898	310,867
Total	\$ 128,793,082	137,448,096	266,241,178

We reviewed each form to determine if any unusual cost and expense information was reported to HSEMD. Using the PSAP Data Collection forms, we compared each PSAP's cost data for fiscal years 2015 and 2016 and identified a number of PSAPs with unexpected amounts, inconsistencies, or large differences between the 2 years. For the forms with unusual amounts identified, we judgmentally selected 9 PSAPs to do a site visit and we selected 6 PSAPs for desk reviews.

During the 9 site visits we met with PSAP staff to obtain the supporting documentation which is required to be kept. We used the supporting documentation to determine if the PSAP form was completed in an accurate, complete, and consistent manner.

We also tested some of the individual transactions recorded in the cost data we used to support the PSAP Data Collection forms to determine if the expenditures complied with restrictions established within section 34A.7(5) of the *Code*. Specifically, we determined if the transactions were used for:

- the repayment of any bonds issued for the benefit of or loan made to the Joint E-911 Service Board,
- actual recurring costs of operating the E-911 service plan, or
- nonrecurring costs of operating the E-911 service plan, not to exceed costs as approved by the program manager.

For PSAP reports tested as desk reviews, we obtained from the PSAP representative supporting documentation used to complete the PSAP form. Using the support obtained, we determined if the PSAP form was completed in an accurate, complete, and consistent manner.

On March 1, 2016, the Office of Auditor of State issued a report regarding the PSAP Data Collection forms prepared for fiscal years 2013 and 2014. The report included the results of testing the accuracy, completeness, and consistency of 16 PSAP reports for each fiscal year. Of the 16 PSAPs tested, we judgmentally selected 5 PSAPs to determine if improvements were made and if the PSAP forms were completed in an accurate, complete and consistent manner for fiscal years 2015 and 2016.

The findings of our review are discussed in the following paragraphs.

Detailed Findings

Consultation on Methodology – As previously stated, section 34A.7A(5) of the *Code* required “the program manager, in consultation with the E-911 communications council and the Auditor of State, to establish a methodology to determine and collect comprehensive public safety answering point cost and expense through the county Joint E-911 Service Boards.”

HSEMD’s E-911 Emergency Communications System Program Manager (Program Manager) established a task force, referred to as the E-911 Communications Committee, to develop the methodology to collect the required information from the 114 PSAPs throughout the State. The E-911 Communications Committee was comprised of the Program Manager, the E-911 Program Planner, and representatives from 3 small PSAPs and 2 large PSAPs. Representatives from Iowa County, Shelby County, and Cass County composed the 3 small PSAPs while representatives from Polk County and Clinton County composed the 2 large PSAPs. The Program Manager provided reports to the E-911 Communication Council regarding the decisions made by the E-911 Communications Committee.

The E-911 Communications Committee developed a standardized form to be used to report the costs of the 114 PSAPs. The PSAP Data Collection form was broken down into cost categories to encompass all costs associated with operating a PSAP by funding source. The first PSAP Data Collection forms were sent out with instructions in November 2013. The forms are due by March 31st following the fiscal year end. As previously stated, a copy of a blank form is included in **Appendix A**.

As illustrated by the **Appendix**, the PSAP Data Collection form also includes the source of funding, including:

- E-911 Surcharge – E-911 surcharge funding is provided to PSAPs by HSEMD for wireless and directly from phone companies for wired lines.
- General – Funds spent from the general fund of the county which is supported by county taxes.
- Sheriff – Funds spent from the general fund of the county but earmarked to be used for the Sheriff’s Communication Center.
- Other – To be specified; this may include gifts or grants.

Assessment of PSAP Data Collection Form – While the Auditor of State, or her designee, was not consulted in the beginning stages of development of the PSAP Data Collection form, we were consulted to help improve the forms used for reporting fiscal years 2015 and 2016 data. We assessed the PSAP Data Collection forms which were revised for fiscal years 2015 and 2016 and the following concerns were identified as a result of the assessment.

- Method of Accounting
 - Fiscal Year 2015 – The instructions to complete the PSAP Data Collection forms did not specify if the accrual or cash method of accounting was to be used. As a result, the PSAPs did not present information using a consistent basis of accounting.
 - Fiscal Year 2016 – The instructions for the fiscal year 2016 forms specified the accrual method of accounting is to be used in completing the PSAP Data Collection form. This will ensure the PSAP Data Collections forms are prepared on a consistent basis for all 114 PSAPs.
 - Recommendation – No further revision is recommended to the instructions regarding the method of accounting to be used.

- Standardized Chart of Accounts
 - Fiscal Years 2015 and 2016 – The PSAP data collection form was not structured based on a standardized chart of accounts, such as the established uniform chart of accounts for Iowa County Governments.
 - Recommendation – The instructions to the forms should specify the standardized chart of accounts be used in order to ensure the PSAP coordinators report the types of cost and expense on a consistent basis. Also, training should be made available to the PSAP coordinators to ensure they have appropriate information.
- Reporting of Available Funding
 - Fiscal Year 2015 – The requirements regarding the PSAP Data Collection form established by section 34A.7A(5) of the *Code of Iowa* did not include revenue data or the amount of available funding. For fiscal year 2015, PSAPs were not instructed to report all available funding.
 - Fiscal Year 2016 – The PSAP Data Collection form added a section for fiscal year 2016 which instructed PSAPs to report the amount of available funding. This addition results in a more complete picture of the financial conditions of the PSAPs.
 - Recommendation – No further revision is recommended to the PSAP Data Collection form regarding the reporting of available funds.
- Certification of PSAP Data Collection Form
 - Fiscal Years 2015 and 2016 - The PSAP Data Collection form was changed to provide a place to document the identification of the preparer, the reviewer (if applicable), the PSAP Coordinator's certification of the form, and the date it was submitted. Documentation of the preparer, reviewer, and PSAP Coordinator provides HSEMD a contact for any questions identified after the form is submitted. In addition, a certification date by the PSAP coordinator provides documentation the form was submitted in a timely manner.
 - Recommendation – No further revision is recommended to the PSAP Data Collection form.

Assessment of Instructions – We reviewed the PSAP data collection form and the instructions to determine the effectiveness of the form and the instructions. We identified the following concerns with the PSAP data collection form and the instructions given to PSAP Coordinators:

- Funding Categories
 - Fiscal Years 2015 and 2016 - The PSAP Data Collection forms include 5 columns to specify the funding source of costs and expenses reported to HSEMD, including “From 911 Surcharge,” “From General,” “From Sheriff,” and 2 columns for “Other Funding Source.”

The funding source for the column labeled “From 911 Surcharge” is very specific. As a result, the funds used for the costs and expenses reported in this column should be clear to anyone preparing or using the PSAP Data Collection form. In addition, because the preparer is to specify any other funding sources used for costs and expenses reported in the 2 columns with the same heading, the funds used for those costs and expenses would also be clear.

However, according to the Program Manager and PSAP representatives we spoke with, the “From General” and “From Sheriff” columns caused confusion because funds spent from the Sheriff's budget are also funded by the County's General Fund. In fiscal year 2015, HSEMD provided more specific instructions by adding the General Funds are costs directly attributable from the County General Fund

whereas the Sheriff Funds are also out of the General Fund but the expenditures are spent from the Sheriff's budget. With these more specific instructions, we believe reporting consistency will be enhanced.

- Recommendation – No further revision is recommended to the instructions for the PSAP Data Collection form regarding the funding categories.

- Set Aside Funds

- Fiscal Year 2015 – The Set Aside Funds were included in the total expenditures reported. The amount of Set Aside Funds reported is to be used to communicate what resources have been identified and retained for future projects, such as building, moving or creating more dispatch positions. As a result, they should be included with total expenditures.

The total amount of Set Aside Funds for fiscal year 2015 is \$7,005,577.

- Fiscal Year 2016 – The Set Aside Funds section was moved to a portion of the form below the line where total expenditures are reported. As a result, the amount of Set Aside Funds reported are no longer included in the total expenditures line.

The total amount of Set Aside Funds for fiscal year 2016 is \$7,024,268.

- Recommendation – No further revision is recommended to the instructions for the PSAP Data Collection form regarding the Set Aside Funds.

- Capital Expenditures

- Fiscal Years 2015 and 2016 – The original instructions on the PSAP forms stated to report expenditures for major projects coming up in the fiscal year. This was a confusing phrase to the PSAPs because it was unclear as to whether the instructions included expenditures in the current year or coming up in future years. The instructions have been modified to exclude the phrase “coming up”. As a result, the instructions are clear the expenditures reported are to include only the capital expenditures made during the current year.

As illustrated by **Table 1**, a total of \$9,542,682 and \$19,706,517 of Capital Expenditures was reported by Joint E-911 Service Boards for fiscal year 2015 and 2016, respectively.

- Recommendation – No further revision is recommended to the instruction for the PSAP Data Collection form regarding Capital Expenditures.

- Debt Services

- Fiscal Years 2015 and 2016 – According to the instructions for the PSAP Data Collection form, the “Debt Services” category was to be used to report “what amount is out in loans from banks, bonds, or repayable grants or other sources.” As a result, the instructions could easily be interpreted to include the amount of debt outstanding at the end of the fiscal year being reported.

The instructions were clarified for the fiscal year 2015 PSAP Data Collection form. The instructions now state to record the debt paid during the reporting year in the debt service category. The instructions also state to record any outstanding debt still remaining in the data and revenues section at the top of the form.

As illustrated by **Table 1**, a total of \$9,570,081 and \$5,150,737 of debt service was reported by Joint E-911 Service Boards for fiscal years 2015 and 2016, respectively.

- Recommendation – No further revision is recommended to the instruction for the PSAP Data Collection form regarding Debt Service.

- Iowa Finance Authority E-911 Finance Program
 - According to the Program Manager, if a PSAP obtained funding from the Iowa Finance Authority, how the related proceeds were spent should have been reported in the appropriate line items of the PSAP Data Collection form. This program was an attempt to help get PSAPs started. Because the PSAPs are established and there is no need for additional funding from the Iowa Finance Authority, no PSAP utilized this program during fiscal years 2015 and 2016.

Verification of Costs Reported on PSAP Data Collection Forms – The PSAPs were instructed to maintain their records and how their figures were arrived at. However, when we requested supporting documentation from representatives of the Joint E-911 Service Boards and/or PSAP representatives, they often were able to provide some, but not all, supporting documentation.

Supporting documentation provided was often organized by funding source. As a result, we determined an efficient and effective method to attempt to verify the costs was to evaluate them by funding source. The testing we performed of the reported costs are described in the following paragraphs by funding source.

- Costs reported in the “From E-911 Surcharge” Column

When we requested support for the costs reported in the E-911 Surcharge column of the PSAP Data Collection forms, most representatives provided us with a copy of a report from the County’s accounting system for fund number 4010. In accordance with the County’s chart of accounts, fund number 4010 was established exclusively for E-911 Surcharge activity.

If the report for fund number 4010 did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. As a result, any variances identified were summarized to be included in this report. The variances identified for fiscal years 2015 and 2016 are summarized in **Schedules 2** and **3**, respectively.

- Fiscal Year 2015 – As illustrated by **Schedule 2**, 18 of the 20 PSAP Data Collection forms tested for fiscal year 2015 include costs in the “From E-911 Surcharge” column. The amounts reported to HSEMD agreed with the amounts we verified within \$3 for 8 of the 18 forms tested. The variance for the remaining forms tested ranged from \$335,075 under reported to \$372,567 over reported. For 3 of the 18 PSAPs tested, no support was provided for review.
- Fiscal Year 2016 – **Schedule 3** illustrates 18 of the 20 PSAP Data Collection forms tested for fiscal year 2016 include costs in the “From E-911 Surcharge” column. The amounts reported to HSEMD agree with the amounts we verified within \$1 for 8 of the 18 forms tested. The variance for the remaining forms tested ranged from \$152,623 under reported to \$231,105 over reported. For 2 of the 18 tested, no support was provided for review.
- Recommendation – To ensure complete and accurate information is included in the PSAP Data Collection forms, HSEMD should review the cost data for reasonableness as it is submitted. In addition, HSEMD should ensure PSAP Coordinators have a sufficient understanding of how to completely and accurately complete the PSAP Data Collection form. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

- Costs reported in the “From General” and “From Sheriff” Columns

When we requested support for the costs reported in the “From Sheriff” column of the PSAP Data Collection forms, we frequently received support for the expenditures spent out of the Sheriff’s Budget but did not receive much support for expenditures spent out of the General Fund.

In an attempt to verify the costs included in the “From General” and “From Sheriff” columns, we used the support obtained from the PSAPs which usually contained a report of expenditures recorded in the “Communications Center” function of the County’s accounting records. This report also identified if the expenditures were paid from funds budgeted to the Sheriff’s Office or other General Fund accounts. We attempted to match expenditures from the report to costs included on the PSAP Data Collection forms based on descriptions of the types of expenditures, but the costs rarely agreed. We then attempted to match total expenditures for the Communications Center function to the total expenditures reported for the PSAP in the “From General” and “From Sheriff” columns combined.

If the amounts included in the report from the accounting system for the “Communications Center” function did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. As a result, any variances identified for fiscal years 2015 and 2016 were summarized in **Schedules 4** and **5**, respectively.

- Fiscal Year 2015 – As illustrated by **Schedule 4**, 16 of the 20 PSAP Data Collection forms for fiscal year 2015 tested include costs in the General and Sheriff columns. For each of the 16 forms, we were unable to verify the amounts reported to HSEMD. The variance for the forms tested ranged from \$476,965 under reported to \$1,061,355 over reported.

The \$1,061,355 variance identified was for Clarke County. When we spoke with a representative of that PSAP, she stated she was not in charge of completing the form for fiscal year 2015 and the individual who completed the form reported expenses for the entire Sheriff’s department and not just the Communication Center.

Of the PSAPs tested, 3 did not provide support to be reviewed. Also, 1 PSAP tested did not report any expenditures on the PSAP form but provided us with support.

- Fiscal Year 2016 – **Schedule 5** illustrates 17 of the 20 PSAP Data Collection forms for fiscal year 2016 tested include costs in the “From General and “From Sheriff” columns. Of the 17 forms, the amounts reported to HSEMD agreed within \$3 with the amounts we verified for 1 form. The variance for the remaining forms ranged from \$209,189 under reported to \$606,580 over reported. Of the PSAPs tested, 2 did not provide any support to be reviewed. Also, 1 PSAP tested did not report any expenditures on the PSAP form but provided us with support.

As previously stated, when representatives of the PSAPs provided us documentation of what was included in the costs reported to HSEMD, they usually provided a report of expenditures recorded in the “Communications Center” function of the County’s accounting records. While it was the best information available, we determined it is possible E-911 costs were incurred by the PSAP and recorded in the County’s accounting system, but not recorded in the Communications Center function. As a result, costs may have been appropriately included in the PSAP Data Collection form, but not included in the population of expenditures we used to try to support the costs reported.

- Recommendation – To ensure complete and accurate information is included in the PSAP Data Collection forms, HSEMD should review the cost data for reasonableness as it is submitted. In addition, HSEMD should ensure PSAP Coordinators have a sufficient understanding of how to completely and accurately complete the PSAP Data Collection form. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

- Costs reported in the “From Other” Columns

As previously stated, according to the instructions for the PSAP Data Collection form, the funding source was to be specified for costs reported in the “From Other” columns. Supporting documentation for these costs was requested from a PSAP representative or the PSAP’s “preparer” which provided the funding. If supporting documentation was not available from these sources, we considered the expenditures over the amount of the reported expenditures to be unsupported because the PSAPs were required to retain the support used to complete the PSAP Data Collection form.

If the amounts included in the report from the accounting system for the Communications Center did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. Variances identified are summarized in **Schedules 6** and **7** for fiscal years 2015 and 2016, respectively.

- Fiscal Year 2015 - As illustrated by **Schedule 6**, 8 of the 20 PSAP Data Collection forms tested for fiscal year 2015 include costs in the “Other” columns. Of those forms, we were able to verify 2 of the 8 amounts reported to HSEMD. The variances for the remaining forms tested ranged from \$289 under reported to \$106,500 over reported.
- Fiscal Year 2016 - **Schedule 7** illustrates 11 of the 20 PSAP Data Collection forms tested for fiscal year 2016 included costs in the “Other” columns. Of the 11 forms tested, the amounts reported to HSEMD agreed with the amounts we verified for 1 form. The variances for the remaining 10 forms ranged from \$2,970 under reported to \$113,655 over reported.
- Recommendation - HSEMD should provide training to ensure PSAP Coordinators have the knowledge to accurately complete the PSAP Data Collection form.

- Overall results

As previously stated, we reviewed the PSAP Data Collection form and the instructions to determine the effectiveness of the form and the instructions and identified clarifications made to the instructions for the fiscal years 2015 and 2016 PSAP Data Collection forms.

Schedules 8 and **9** illustrates the comparison of the total costs reported in all columns of the PSAP Data Collection forms to the total costs we were able to verify for all columns for fiscal years 2015 and 2016, respectively.

- Fiscal Years 2015 and 2016 - As illustrated by **Schedules 8** and **9**, the amounts reported for some PSAPs exceeded the amounts provided by the PSAPs. However, for other PSAPs, the amounts provided by the PSAPs exceeded the amounts reported in the PSAP Data Collection forms. The variances ranged from \$812,040 under reported to \$1,068,909 over reported for fiscal year 2015 and from \$287,495 under reported to \$841,740 over reported for fiscal year 2016.

As previously stated, the PSAPs were instructed to maintain all the supporting documentation used to complete the form. Lyon County did not provide to us any support for the \$969,981 reported in fiscal year 2015 or the \$841,740 reported for fiscal year 2016. As a result, these amounts are included in **Schedules 8 and 9** as over reported.

- Recommendation - HSEMD officials should ensure the Joint E-911 Service Boards are instructed to maintain supporting documentation for the costs reported on the PSAP Data Collection forms.

- **Allowability of PSAP Expenditures**

As previously stated, we obtained expenditure reports from the accounting system of each County for which a PSAP Data Collection form was tested. We judgmentally selected transactions from support provided by the PSAPs and reviewed the related supporting documentation to determine if the payments complied with requirements established by section 34A.7(5) of the *Code*. As previously stated, we determined if the transactions were used for:

- the repayment of any bonds issued for the benefit of or loan made to the Joint E-911 Service Board,
- actual recurring costs of operating the E-911 service plan, or
- nonrecurring costs of operating the E-911 service plan, not to exceed costs as approved by the program manager.
- For the transactions selected for testing, we did not identify any costs which were not related to E-911 communication services for the PSAP being tested.
- Recommendation – No recommendation is needed regarding ensuring compliance with compliance with requirements established by section 34A.7(5) of the *Code*.

- **Monitoring and Oversight**

- Fiscal Years 2015 and 2016 - According to the HSEMD E-911 Program Manager, as the PSAP Data Collection forms were submitted, he performed a cursory review to determine if the amounts reported by Joint E-911 Service Boards appeared reasonable. He also stated he contacted appropriate parties if he had questions about the completeness or accuracy of the reported amounts. The Program Manager now keeps a record of all contacts he makes when reviewing the Data Collection forms. The Program Manager also contacts the PSAPs if he has not received the Data Collection forms before the forms are due but before the penalty is put into place.
- Recommendation – No further recommendation is considered necessary at this time.

- **Timely Submission**

If a PSAP submits a Data Collection form before March 31, following the close of the fiscal year, HSEMD will issue a check for the total amount withheld from the 4 quarterly payments made to the PSAP. In accordance with *Code* section 34A.7A, a PSAP which fails to submit the PSAP Data Collection form by March 31 of each year shall be allocated \$.65 out of the \$1.00 E911 emergency communications service surcharge until March 31 of the following year. Remaining funds shall be held in the carryover operating surplus fund until the appropriate form is submitted by the PSAP. As a result, PSAPs were required to submit forms for fiscal year 2016 by March 31, 2017.

The *Code* also specifies if the PSAP does not submit a Data Collection form before March 31 of the following year, the amount held in the carryover operating surplus fund will be forfeited by the PSAP. As a result, any PSAP which does not submit a form for fiscal year 2016 by March 31, 2018 will forfeit the \$.35 withheld from the \$1.00 E911 emergency communications service surcharge.

While the *Code* allows PSAPs to recover the 35% withheld from their funding if a PSAP Data Collection form is submitted within 9 to 21 months of the end of a fiscal year, the *Code* simply requires reports to be submitted. It does not specify any degree of accuracy which is required for the reports submitted by the PSAPs. As a result, a PSAP Data Collection form may be submitted which does not accurately reflect the costs incurred and still meet the requirements established by the *Code* to receive funding if the report is submitted by the dates specified.

- Fiscal Year 2015 – We did not identify any PSAPs which did not submit fiscal year 2015 PSAP Data Collection forms by the deadline established in Chapter 34A of the *Code*.
- Fiscal Year 2016 – We determined PSAP Data Collection forms were not submitted by Des Moines County and Mills County for fiscal year 2016 by the March 31, 2017 deadline. For Des Moines County, the form was submitted before the surcharge checks were issued. However, Mills County did not submit the fiscal year 2016 form by March 31, 2017 and, as a result, has not received the full surcharge amount.

Appendices B through **E** include copies of letters HSEMD sent to the Mills County 911 Service Board notifying them of the consequences of not complying with the deadlines established by the *Code*. As illustrated by **Appendix E**, HSEMD has withheld \$41,477.64 from Mills County which will be permanently forfeited if the PSAP does not submit the fiscal year 2016 Data Collection form prior to the March 31, 2018 deadline.

- Recommendation – To ensure the PSAP Data Collection forms are submitted in a timely manner, HSEMD should ensure PSAP Coordinators have a sufficient understanding of the requirements established by the *Code*. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

In addition, officials of HSEMD should determine if the existing *Code* requirements regarding the timeliness of the PSAP Data Collection forms are sufficient. It may be appropriate to require all reports be submitted within 9 months of the end of a fiscal year and not extend the deadline to 21 months for recovery of funds held in the carryover operating surplus fund. In addition, officials of HSEMD should determine if the *Code* or Administrative Rules established by HSEMD should specify the PSAP Data Collection forms should be prepared in an accurate manner and identify penalties if they are not.

**Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data**

Schedules

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Expenditures Reported for Public Service Answering Points
For the period July 1, 2014 through June 30, 2016

Public Safety Answering Point	Fiscal Year 2015			
	From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Adair	\$ 70,219	552,212	-	622,431
Adams	93,205	808,947	3,635	905,787
Allamakee	216,850	583,159	157,881	957,890
Appanoose	88,908	113,991	246,229	449,128
Audubon	137,239	291,783	-	429,022
Benton	127,376	641,898	106,500	875,774
Black Hawk	968,827	187,102	1,646,564	2,802,493
Boone	1,178,738	692,204	-	1,870,942
Bremer	343,874	382,054	39,240	765,168
Buchanan	87,618	378,724	195,049	661,391
Buena Vista	264,600	502,683	760	768,043
Butler	237,620	441,020	17,563	696,203
Calhoun	139,873	288,525	-	428,398
Carroll	267,749	195,245	191,020	654,014
Cass	684,581	340,472	119,625	1,144,678
Cedar	254,126	693,248	-	947,374
Cerro Gordo	319,556	1,084,043	-	1,403,599
Cerro Gordo - Clear Lake Police Dept.	72,000	-	417,691	489,691
Cherokee	354,388	339,739	-	694,127
Chickasaw	173,523	386,856	-	560,379
Clarke	89,654	1,374,277	65,786	1,529,717
Clay	155,114	224,922	264,926	644,962
Clayton	215,098	414,522	-	629,620
Clinton	297,425	-	975,452	1,272,877
Crawford	183,088	78,148	404,278	665,514

Fiscal Year 2016			
From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
57,830	517,211	-	575,041
95,744	455,454	2,729	553,927
136,023	573,323	178,942	888,288
89,468	131,544	267,384	488,396
151,735	255,444	-	407,179
188,698	571,663	5,063	765,424
1,060,731	102,373	1,789,935	2,953,039
1,191,464	639,553	186	1,831,203
179,929	389,761	42,607	612,297
230,399	377,796	157,538	765,733
326,218	497,849	5,400	829,467
152,600	352,378	97,503	602,481
79,224	300,317	-	379,541
262,464	212,837	203,377	678,678
298,947	30,475	418,521	747,943
169,382	485,312	115,000	769,694
234,837	1,106,890	41,948	1,383,675
76,575	-	487,375	563,950
228,948	346,825	-	575,773
186,382	301,116	-	487,498
99,950	271,542	57,488	428,980
205,058	258,962	260,000	724,020
332,658	512,406	-	845,064
390,370	-	956,824	1,347,194
302,344	104,299	409,129	815,772

Report on a Review of the
Iowa Homeland Security and Emergency
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E-911 Cost Data

Expenditures Reported for Public Service Answering Points
For the period July 1, 2014 through June 30, 2016

Public Safety Answering Point	Fiscal Year 2015			
	From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Dallas	137,325	605,913	-	743,238
Dallas - Perry Police Dept.	62,557	300,295	197,178	560,030
Davis	143,126	-	494,979	638,105
Decatur	115,208	170,835	-	286,043
Delaware	331,445	183,485	122,323	637,253
Des Moines - Burlington Police Dept.	468,643	731,141	-	1,199,784
Dickinson	302,601	369,991	-	672,592
Dubuque	521,375	1,324,055	381,782	2,227,212
Emmet	110,367	229,413	-	339,780
Fayette	175,897	329,587	-	505,484
Fayette - Oelwein Police Dept.	130,456	336,504	-	466,960
Floyd - Charles City Police Dept.	149,006	380,302	9,765	539,073
Franklin-Hampton Police Dept.	144,104	288,437	148	432,689
Fremont	56,569	415,976	169,269	641,814
Greene	218,832	272,202	8,397	499,431
Grundy	117,362	191,944	-	309,306
Guthrie	63,915	421,290	-	485,205
Hamilton	204,977	388,763	225	593,965
Hancock	101,518	355,093	-	456,611
Hardin	350,595	572,132	-	922,727
Hardin-Iowa Falls Police Dept.	70,107	-	354,522	424,629
Harrison	250,958	-	484,548	735,506
Henry	80,413	392,747	-	473,160
Howard	99,757	338,308	100,000	538,065
Humbolt	200,409	-	356,228	556,637

Fiscal Year 2016			
From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
476,898	825,697	-	1,302,595
10,904	281,967	148,004	440,875
111,242	-	549,775	661,017
302,100	276,876	-	578,976
250,718	191,042	127,798	569,558
448,229	832,080	-	1,280,309
266,037	414,427	-	680,464
550,666	-	1,640,415	2,191,081
96,404	237,095	-	333,499
96,612	331,324	-	427,936
32,717	302,414	-	335,131
320,440	458,063	61,835	840,338
122,821	270,751	-	393,572
209,400	494,397	-	703,797
161,587	269,539	8,642	439,768
183,708	184,986	-	368,694
100,000	470,420	-	570,420
196,949	400,017	196	597,162
199,565	345,666	-	545,231
169,450	557,267	-	726,717
165,412	-	359,801	525,213
249,505	448,427	-	697,932
212,552	424,678	-	637,230
37,358	346,708	-	384,066
214,330	-	419,117	633,447

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Expenditures Reported for Public Service Answering Points
For the period July 1, 2014 through June 30, 2016

Public Safety Answering Point	Fiscal Year 2015			
	From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Ida	155,465	251,332	-	406,797
Iowa	173,654	677,313	28,125	879,092
Jackson	145,815	300,214	62,009	508,038
Jasper	446,661	487,577	113,542	1,047,780
Jefferson	241,918	19,576	340,776	602,270
Johnson	844,923	-	4,676,212	5,521,135
Jones	198,735	566,222	100,000	864,957
Keokuk	150,618	530,313	-	680,931
Kossuth	142,889	-	293,389	436,278
Lee	153,635	776,486	60,290	990,411
Linn	172,158	1,052,684	-	1,224,842
Linn - Cedar Rapids Joint Communications Agency	1,406	3,279,701	100,000	3,381,107
Linn - Marion Police Dept.	41,500	735,921	-	777,421
Louisa	77,673	145,585	-	223,258
Lucas	165,646	293,553	713	459,912
Lyon	133,017	597,414	-	730,431
Madison	39,540	431,413	-	470,953
Mahaska	151,079	436,448	99,224	686,751
Marion	207,952	575,330	-	783,282
Marion-Pella Police Dept.	200,460	451,608	-	652,068
Marshall	330,377	880,080	-	1,210,457
Mills	137,302	477,273	27,638	642,213
Mitchell	179,350	496,491	-	675,841
Monona	53,953	259,489	355	313,797
Monroe	56,578	5,475,854	108,856	5,641,288

Fiscal Year 2016			
From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
212,976	262,232	-	475,208
269,223	688,973	3,000	961,196
221,386	335,514	63,701	620,601
390,941	640,677	24,214	1,055,832
215,498	28,246	320,191	563,935
937,628	-	4,590,457	5,528,085
210,413	574,802	269	785,484
155,254	208,906	-	364,160
221,715	41,205	455,777	718,697
119,031	809,840	54,004	982,875
167,818	1,218,860	-	1,386,678
659,740	2,697,897	-	3,357,637
-	785,409	-	785,409
62,829	394,997	-	457,826
183,145	285,901	-	469,046
231,105	606,580	3,785	841,470
100,000	438,343	-	538,343
189,988	520,799	-	710,787
73,807	550,912	100,000	724,719
67,645	510,184	109,383	687,212
267,842	932,186	-	1,200,028
-	-	-	-
257,250	433,097	-	690,347
176,393	288,437	1,528	466,358
231,692	5,267,491	6,000	5,505,183

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Expenditures Reported for Public Service Answering Points
For the period July 1, 2014 through June 30, 2016

Public Safety Answering Point	Fiscal Year 2015			
	From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Montgomery	180,620	447,493	-	628,113
Muscatine	218,619	726,354	-	944,973
O'Brien	184,277	410,107	-	594,384
Osceola	118,435	490,897	-	609,332
Page	220,073	-	-	220,073
Page - Clarinda Police Department	-	-	252,044	252,044
Page - Shenandoah Police Department	-	-	204,985	204,985
Palo Alto	245,803	307,787	11,497	565,087
Plymouth	310,720	420,361	-	731,081
Pocahontas	133,000	188,904	-	321,904
Polk	785,687	4,227,829	-	5,013,516
Polk - Des Moines Police Dept.	958,031	4,740,514	-	5,698,545
Polk - Westcom	852,621	2,368,761	-	3,221,382
Pottawattamie	505,235	2,786,059	126,665	3,417,959
Poweshiek	302,769	836,023	-	1,138,792
Ringgold	75,309	-	-	75,309
Sac	204,749	322,289	9,648	536,686
Scott	-	-	7,860,101	7,860,101
Shelby	233,979	60,744	580,406	875,129
Sioux	279,259	454,640	-	733,899
Story	160,822	1,505,608	1,450	1,667,880
Story-Ames Police Dept.	155,676	-	1,151,232	1,306,908
Tama	388,058	25,527	603,500	1,017,085
Taylor	72,383	285,247	-	357,630
Union	53,572	234,843	270,842	559,257

Fiscal Year 2016			
From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
185,535	473,700	8,000	667,235
303,000	5,982,771	-	6,285,771
244,045	415,884	-	659,929
18,383	515,419	-	533,802
242,488	34,000	299,184	575,672
-	-	178,555	178,555
-	-	129,436	129,436
118,920	305,042	119,685	543,647
287,706	480,047	-	767,753
149,900	190,800	-	340,700
703,109	5,138,330	-	5,841,439
1,200,763	4,882,749	-	6,083,512
523,736	2,765,432	-	3,289,168
432,267	3,286,422	122,441	3,841,130
367,254	844,898	-	1,212,152
68,006	-	85,201	153,207
171,907	323,116	-	495,023
-	-	7,349,467	7,349,467
264,279	37,432	608,802	910,513
220,270	513,208	-	733,478
251,990	1,044,577	1,450	1,298,017
249,261	-	1,222,489	1,471,750
313,501	26,725	582,745	922,971
96,790	325,589	-	422,379
99,168	203,314	203,314	505,796

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Expenditures Reported for Public Service Answering Points
For the period July 1, 2014 through June 30, 2016

Public Safety Answering Point	Fiscal Year 2015			
	From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Van Buren	155,675	318,336	-	474,011
Wapello	108,956	292,072	-	401,028
Wapello - Ottumwa Police Dept.	108,956	540,855	-	649,811
Warren	319,100	655,838	-	974,938
Washington	165,651	25,334	771,481	962,466
Wayne	282,328	370,124	-	652,452
Webster	388,983	454,992	17,514	861,489
Winnebago	166,743	15,924	341,455	524,122
Winneshiek	169,119	212,697	263,605	645,421
Woodbury	940,205	1,977,998	354,287	3,272,490
Worth	145,839	378,941	-	524,780
Wright	257,790	565	372,188	630,543
Regional Public Safety Offices	1,031,118	4,108,229	302,965	5,442,312
Public Safety	121,108	5,238,389	299,836	5,659,333
Total	<u>\$ 27,232,343</u>	<u>74,222,345</u>	<u>27,338,393</u>	<u>128,793,081</u>

Fiscal Year 2016			
From E-911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
73,432	375,522	95,489	544,443
312,311	294,967	-	607,278
312,319	533,062	-	845,381
276,639	534,773	-	811,412
166,255	26,087	735,296	927,638
90,800	365,865	-	456,665
353,805	470,583	7,837	832,225
235,024	12,110	409,715	656,849
121,221	192,233	299,848	613,302
717,281	2,056,132	266,195	3,039,608
51,688	426,862	9,194	487,744
264,048	374,817	23,120	661,985
1,316,373	2,681,877	269,424	4,267,674
225,000	9,495,989	-	9,720,989
28,565,375	81,310,993	27,571,728	137,448,096

Schedule 2

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points from E-911 Surcharge, Fiscal Year 2015

Public Safety Answering Point	Fiscal Year 2015 From E-911 Surcharge		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Adams County	\$ 93,205	93,205	-
Clarke County	89,654	89,654	-
Decatur County	115,208	115,209	(1)
Page County	220,073	220,076	(3)
Page County - City of Clarinda	-	-	-
Page County - City of Shenandoah	-	-	-
Ringgold County	75,309	77,757	(2,448)
Taylor County	72,383	72,383	-
Wayne County	282,328	282,330	(2)
Desk Reviews			
Buchanan County	87,618	87,957	(339)
Calhoun County	139,873	139,873	-
Dallas County	137,326	472,401	(335,075)
Hancock County	101,518	82,065	19,453
Lyon County	372,567	-	372,567
Warren County	319,100	292,560	26,540
Follow Up Reviews			
Benton County	247,376	248,467	(1,091)
Clay County	155,114	158,494	(3,380)
Monona County	53,953	-	53,953
Pocahontas County	133,000	-	133,000
Worth County	145,839	145,839	-
	\$ 2,841,444	2,578,270	263,174

Report on a Review of the
Iowa Homeland Security and Emergency
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E-911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points from E-911 Surcharge, Fiscal Year 2016

Public Safety Answering Point	Fiscal Year 2016 From E-911 Surcharge		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Adams County	\$ 95,744	95,744	-
Clarke County	99,950	99,950	-
Decatur County	302,100	302,099	1
Page County	213,813	216,262	(2,449)
Page County - City of Clarinda	-	-	-
Page County - City of Shenandoah	-	-	-
Ringgold County	153,207	157,269	(4,062)
Taylor County	96,790	96,790	-
Wayne County	90,800	156,395	(65,595)
Desk Reviews			
Buchanan County	274,282	274,282	-
Calhoun County	79,223	79,223	-
Dallas County	476,898	629,521	(152,623)
Hancock County	199,565	37,129	162,436
Lyon County	231,105	-	231,105
Warren County	276,639	299,314	(22,675)
Follow Up Reviews			
Benton County	188,698	6,162	182,536
Clay County	205,058	205,058	-
Monona County	176,393	176,501	(108)
Pocahontas County	149,900	-	149,900
Worth County	51,688	51,688	-
	\$ 3,361,853	2,883,387	478,466

Schedule 4

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points from General and Sheriff, Fiscal Year 2015

Public Safety Answering Point	Fiscal Year 2015 From General & Sheriff		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Adams County	\$ 808,947	271,346	537,601
Clarke County	1,374,277	312,922	1,061,355
Decatur County	170,835	172,689	(1,854)
Page County	-	-	-
Page County - City of Clarinda	-	-	-
Page County - City of Shenandoah	-	-	-
Ringgold County	-	198,350	(198,350)
Taylor County	285,247	263,721	21,526
Wayne County	370,124	392,084	(21,960)
Desk Reviews			
Buchanan County	378,724	367,748	10,976
Calhoun County	503,183	287,957	215,226
Dallas County	605,913	1,082,878	(476,965)
Hancock County	355,093	332,117	22,976
Lyon County	597,414	-	597,414
Warren County	655,838	-	655,838
Follow Up Reviews			
Benton County	641,898	509,428	132,470
Clay County	224,922	266,621	(41,699)
Monona County	259,489		259,489
Pocahontas County	188,904	187,928	976
Worth County	378,941	395,995	(17,054)
	\$ 7,799,749	5,041,784	2,757,965

Report on a Review of the
Iowa Homeland Security and Emergency
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E-911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points from General and Sheriff, Fiscal Year 2016

Public Safety Answering Point	General and Sheriff, Fiscal Year 2016		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Adams County	\$ 455,454	262,765	192,689
Clarke County	271,543	270,882	661
Decatur County	276,876	276,873	3
Page County	34,000	-	34,000
Page County - City of Clarinda	-	-	-
Page County - City of Shenandoah	-	-	-
Ringgold County	-	209,189	(209,189)
Taylor County	325,589	316,318	9,271
Wayne County	365,865	320,205	45,660
Desk Reviews			
Buchanan County	377,796	407,717	(29,921)
Calhoun County	300,317	310,473	(10,156)
Dallas County	825,697	960,569	(134,872)
Hancock County	345,665	463,207	(117,542)
Lyon County	606,580	-	606,580
Warren County	534,773	-	534,773
Follow Up Reviews			
Benton County	571,663	549,029	22,634
Clay County	258,962	264,746	(5,784)
Monona County	288,437	299,537	(11,100)
Pocahontas County	190,800	183,227	7,573
Worth County	426,862	427,610	(748)
	\$ 6,456,879	5,522,347	934,532

Schedule 6

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points from Other Sources, Fiscal Year 2015

Public Safety Answering Point	Fiscal Year 2015 From Other Sources		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Adams County	\$ 3,635	-	3,635
Clarke County	64,487	56,933	7,554
Decatur County	-	-	-
Page County	-	-	-
Page County - City of Clarinda	252,044	252,333	(289)
Page County - City of Shenandoah	204,985	205,096	(111)
Ringgold County	-	-	-
Taylor County	-	-	-
Wayne County	-	-	-
Desk Reviews			
Buchanan County	195,049	195,049	-
Calhoun County	-	-	-
Dallas County	-	-	-
Hancock County	-	-	-
Lyon County	-	-	-
Warren County	-	-	-
Follow Up Reviews			
Benton County	106,500	-	106,500
Clay County	264,926	214,196	50,730
Monona County	355	-	355
Pocahontas County	-	-	-
Worth County	-	-	-
	\$ 1,091,981	923,607	168,374

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points from Other Sources, Fiscal Year 2016

Public Safety Answering Point	Fiscal Year 2016 From Other Sources		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Adams County	\$ 2,729	-	2,729
Clarke County	57,488	60,458	(2,970)
Decatur County	-	-	-
Page County	327,859	265,859	62,000
Page County - City of Clarinda	178,555	173,664	4,891
Page County - City of Shenandoah	129,436	126,128	3,308
Ringgold County	-	-	-
Taylor County	-	-	-
Wayne County	-	-	-
Desk Reviews			
Buchanan County	113,655	-	113,655
Calhoun County	-	-	-
Dallas County	-	-	-
Hancock County	-	-	-
Lyon County	3,785	-	3,785
Warren County	-	-	-
Follow Up Reviews			
Benton County	5,063	-	5,063
Clay County	260,000	209,219	50,781
Monona County	1,527	-	1,527
Pocahontas County	-	-	-
Worth County	9,194	9,194	-
	<u>\$ 1,089,291</u>	<u>844,522</u>	<u>244,769</u>

Schedule 8

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points Total Costs, Fiscal Year 2015

Public Safety Answering Point	Fiscal Year 2015 Total Costs		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Adams County	\$ 905,787	364,551	541,236
Clarke County	1,528,418	459,509	1,068,909
Decatur County	286,043	287,898	(1,855)
Page County	220,073	220,076	(3)
Page County - City of Clarinda	252,044	252,333	(289)
Page County - City of Shenandoah	204,985	205,096	(111)
Ringgold County	75,309	276,107	(200,798)
Taylor County	357,630	336,104	21,526
Wayne County	652,452	674,414	(21,962)
Desk Reviews			
Buchanan County	661,391	650,754	10,637
Calhoun County	643,056	427,830	215,226
Dallas County	743,239	1,555,279	(812,040)
Hancock County	456,611	414,182	42,429
Lyon County	969,981	-	969,981
Warren County	974,938	292,560	682,378
Follow Up Reviews			
Benton County	995,774	757,895	237,879
Clay County	644,962	639,311	5,651
Monona County	313,797	-	313,797
Pocahontas County	321,904	187,928	133,976
Worth County	524,780	541,834	(17,054)
	\$ 11,733,174	8,543,661	3,189,513

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points Total Costs, Fiscal Year 2016

Public Safety Answering Point	Fiscal Year 2016 Total Costs		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Adams County	\$ 553,927	358,509	195,418
Clarke County	428,981	431,290	(2,309)
Decatur County	578,976	578,972	4
Page County	575,672	482,121	93,551
Page County - City of Clarinda	178,555	173,664	4,891
Page County - City of Shenandoah	129,436	126,128	3,308
Ringgold County	153,207	366,458	(213,251)
Taylor County	422,379	413,108	9,271
Wayne County	456,665	476,600	(19,935)
Desk Reviews			
Buchanan County	765,733	681,999	83,734
Calhoun County	379,540	389,696	(10,156)
Dallas County	1,302,595	1,590,090	(287,495)
Hancock County	545,230	500,336	44,894
Lyon County	841,740	-	841,740
Warren County	811,412	299,314	512,098
Follow Up Reviews			
Benton County	765,424	555,191	210,233
Clay County	724,020	679,023	44,997
Monona County	466,357	476,038	(9,681)
Pocahontas County	340,700	183,227	157,473
Worth County	487,744	488,492	(748)
	\$ 10,908,293	9,250,256	1,658,037

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
E-911 Cost Data

Staff

This review was performed by:

Deborah Moser, CPA, Manager
Stephen J. Hoffman, Senior Auditor II
Emma L. McGrane, Senior Auditor
Erin J. Sietstra, Senior Auditor
Jacob N. Bennett, Staff Auditor
Erin K. Howland, Assistant Auditor
Elin M. Landgren, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Appendix A

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2016

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2015 through June 30, 2016			MUST USE THIS FORM			Report due to HSEMD by January 1, 2017		
To reflect all expenditures for operating the PSAP using the accrual accounting basis. To include E911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.								
Data and Revenues: Data regarding revenues at the PSAP and number of Land Line Data								
Prepared by:								
	Name		Email		Phone			
Submitted by:								
	Name		Email		Phone			
	PSAP Name		County					
Land Line Data								
	Wireline Surcharge Received		Number of Wireline Calls		Number of VoIP Calls			
Wireless Data								
	Wireless Surcharge Received		Number of Wireless Calls					
Additional Revenues								
	Amount		Source					
	Amount		Source					
Additional Debt								
	Amount		Source					
	Amount		Source					

MUST USE THIS FORM - No substitutions

1

Updated 10/30/2016

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Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2016

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2015 through June 30, 2016

MUST USE THIS FORM

Report due to HSEMD by January 1, 2017

To reflect all expenditures for operating the PSAP using the accrual accounting basis. To include E911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.

Administration - Personnel Costs:		For dispatching, administrative and/or managerial duties for dispatch center, and database management.				
To include, but not limited to:	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Salary, to include overtime						
FICA						
IPERS						
Deferred Comp						
Worker's Comp						
Unemployment Ins						
Health and Dental Ins						
Clothing Allowance						
Organization Dues						
Witness Fees						
Longevity Pay						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	

Administration - Other Costs:						
To include, but not limited to:	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Office Supplies						
Postage						
Fax Machines						
Copy Machines						
Advertising						
Promotion						
Training Expenses						
Other (Specify)						

MUST USE THIS FORM - No substitutions

2

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Appendix A

Report on a Review of the Iowa Homeland Security and Emergency Management Department, E-911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2016

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2015 through June 30, 2016

MUST USE THIS FORM

Report due to HSEMD by January 1, 2017

To reflect all expenditures for operating the PSAP using the accrual accounting basis. To include E911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.

TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-
-------	----	---	----	---	----	---	----	---	----	---

Building and Grounds: May need to use the square footage of the communications center vs the total cost to the county (only specific to the PSAP)

To include, but not limited to:

Utilities		From 911 Surcharge	From General	From Sheriff	Source (specify)	Source (specify)
Gas						
Electric						
Water						
Sewer						
Trash Removal						
Janitorial						
Mowing						
Snow Removal						
Other (Specify)						
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -

Insurance		From 911 Surcharge		From General		From Sheriff		Source (specify)		Source (specify)	
Building											
Liability											
Equipment											
Office Rental											
Other (Specify)											
TOTAL		\$	-	\$	-	\$	-	\$	-	\$	-

Generator	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Maintenance Agreement					
Repairs					
Fuel					
UPS					
Other (Specify)					

MUST USE THIS FORM - No substitutions

3

Updated 10/30/2016

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Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2016

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2015 through June 30, 2016

MUST USE THIS FORM

Report due to HSEMD by January 1, 2017

To reflect all expenditures for operating the PSAP using the accrual accounting basis. To include E911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.

TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Communications:												
<u>To include, but not limited to:</u>												
E911 Telephone System			From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)					
Circuit Costs												
Hardware												
Software												
Upgrades												
Maintenance Agreements												
Repairs												
Other (Specify)												
TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Administrative Phone System			From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)					
Circuit Costs												
Hardware												
Software												
Upgrades												
Maintenance Agreements												
Repairs												
Other (Specify)												
TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other			From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)					
Internet Fees												
Iowa System / NCIC												
Other (Specify)												

MUST USE THIS FORM - No substitutions

4

Updated 10/30/2016

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Appendix A

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2016

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2015 through June 30, 2016		MUST USE THIS FORM		Report due to HSEMD by January 1, 2017	
To reflect all expenditures for operating the PSAP using the accrual accounting basis. To include E911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.					
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
Operations:					
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
CAD System					
Mapping/GIS					
Logging Recorder					
Dispatcher Work Stations					
Software					
Upgrades					
Maintenance Agreements					
Repairs					
Other (Specify)					
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing:					
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
E911 Data Base/MSAG (Telephone Co)					
E911 Data Base/MSAG (Other)					
Other (Specify)					
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
Addressing:					
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Intersection Signage					
Resident Markers					
Contracted Services					
GIS (mapping)					
Other (Specify)					

MUST USE THIS FORM - No substitutions

5

Updated 10/30/2016

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Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2016

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2015 through June 30, 2016

MUST USE THIS FORM

Report due to HSEMD by January 1, 2017

To reflect all expenditures for operating the PSAP using the accrual accounting basis. To include E911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.

TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Radio Infrastructure: <i>Costs for leased and owned</i>												
To include, but not limited to:												
			From 911 Surcharge		From General		From Sheriff		Other Funding Source (specify)		Other Funding Source (specify)	
Radio Base												
Mobile												
Portable												
Handheld												
Pagers												
Repeaters												
Remote Transmitter Sites												
Towers												
Maintenance Agreements												
Repairs												
Other (Specify)												
TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Capital Expenditures: <i>Non-recurring costs during this reporting timeframe on large expenses in the categories below</i>												
To include, but not limited to:												
			From 911 Surcharge		From General		From Sheriff		Other Funding Source (specify)		Other Funding Source (specify)	
Hardware												
Software												
CAD System												
Mapping												
Radio												
Logging Recorder												
Dispatcher Work Stations												
Maintenance Agreements												
Repairs												
Other (Specify)												

MUST USE THIS FORM - No substitutions

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Updated 10/30/2016

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Appendix A

Report on a Review of the Iowa Homeland Security and Emergency Management Department, E-911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2016

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2015 through June 30, 2016		MUST USE THIS FORM			Report due to HSEMD by January 1, 2017	
To reflect all expenditures for operating the PSAP using the accrual accounting basis. To include E911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.						
TOTAL	\$	-	\$	-	\$	-
Debt Services: <i>Paid on debt during the current reporting timeframe</i>						
To include, but not limited to:		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Loans						
Other (Specify)						
TOTAL	\$	-	\$	-	\$	-
Miscellaneous (Specify):						
		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
TOTAL	\$	-	\$	-	\$	-
GRAND TOTAL						
	\$	-	\$	-	\$	-
Set Aside Funds:						
To include, but not limited to:		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Amount set aside for future purchases						
Amount set aside for future projects						
Other (Specify)						
TOTAL	\$	-	\$	-	\$	-
Notes/Comments:						
Reminders						
<p>*This form is auditable; maintain records of your calculations and expenses. Show your work where costs were split amongst agencies.</p> <p>*Other agencies in your county may need to be consulted to arrive at accurate expenses and documentation. Don't hesitate to ask for help</p>						

MUST USE THIS FORM - No substitutions

7

Updated 10/30/2016

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Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2016

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2015 through June 30, 2016	MUST USE THIS FORM	Report due to HSEMD by January 1, 2017
To reflect all expenditures for operating the PSAP using the accrual accounting basis. To include E911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.		
from others or the State 911 office.		
*To Submit the form or ask questions, contact: e911@iowa.gov or 515-323-4232		

MUST USE THIS FORM - No substitutions

8

Updated 10/30/2016

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Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of Late PSAP Expenditure Notification



STATE OF IOWA

TERRY E. BRANSTAD
GOVERNOR

KIM REYNOLDS
LT. GOVERNOR

IOWA HOMELAND SECURITY AND
EMERGENCY MANAGEMENT DEPARTMENT
MARK J. SCHOUTEN, HOMELAND SECURITY ADVISOR
AND EMERGENCY MANAGEMENT DIRECTOR

April 3, 2017

Mills County E911 Service Board
Attn: Larry Hurst
418 Sharp St
Glenwood, IA 51534

Dear Mr. Hurst:

This letter is to inform you that your required submission of the PSAP Expenditure Data Collection Form as required by Code of Iowa, Chapter 34A.7A (5)(b) is now delinquent. Our office has made numerous attempts to remind Mills County of the March 31, 2017 deadline.

Per Code of Iowa, Chapter 34A.7A (5)(c) I am now authorized to remit \$.65 of your quarterly surcharge distribution rather than the standard \$1.00. The remaining \$.35 on the dollar shall be held in the carryover operating surplus fund and distributed to you in full once your form is received. If it is not received by March 30, 2018, you will permanently lose that portion of your funds and it will remain in the carryover operating surplus.

If you have any questions, please feel free to contact me at 515-323-4232 or via email at blake.derouchey@iowa.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Blake DeRouchey", with a checkmark at the end.

Blake DeRouchey
E911 Program Manager

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of Notification of Second Retained Remittance



STATE OF IOWA

KIM REYNOLDS
GOVERNOR

ADAM GREGG
LT. GOVERNOR

IOWA HOMELAND SECURITY AND
EMERGENCY MANAGEMENT DEPARTMENT
MARK J. SCHOUTEN, HOMELAND SECURITY ADVISOR
AND EMERGENCY MANAGEMENT DIRECTOR

July 27, 2017

Mills County 911 Service Board
Attn: Larry Hurst
418 Sharp St
Glenwood, IA 51534

This letter is to follow up on my previous correspondence dated April 26, 2017 regarding the delinquent FY 2016 PSAP Expenditure Data Collection Form. In accordance with Code of Iowa Chapter 34A.7A (5)(c), we have processed the quarterly surcharge payment to the Mills County Service board at 65% of the amount due. You will receive payment in the amount of \$19,494.10 rather than the full amount of \$29,990.93, a difference of \$10,496.83. This is in addition to the previous \$10,325.67 which was withheld in April, bringing the total amount being withheld to \$20,822.50.

Upon receipt of your FY 2016 PSAP Expenditure Data Collection Form, the remainder of the funds will be released to you, as long as the form is received prior to March 31, 2018. If the form is not received by the Iowa Homeland Security and Emergency Management Department, you will lose those funds and they will remain in the statewide 911 Operating Surplus.

If you have any questions, please feel free to contact me at 515-323-4232 or via email at 911@iowa.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Blake DeRouchey".

Blake DeRouchey
911 Program Manager

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of Notification of Third Retained Remittance



STATE OF IOWA

KIM REYNOLDS
GOVERNOR

ADAM GREGG
LT. GOVERNOR

IOWA HOMELAND SECURITY AND
EMERGENCY MANAGEMENT DEPARTMENT
MARK J. SCHOUTEN, HOMELAND SECURITY ADVISOR
AND EMERGENCY MANAGEMENT DIRECTOR

October 27, 2017

Mills County 911 Service Board
Attn: Larry Hurst
418 Sharp St
Glenwood, IA 51534

This letter is to follow up on my previous correspondence dated April 26, and July 27, 2017 regarding the delinquent FY 2016 PSAP Expenditure Data Collection Form. In accordance with Code of Iowa Chapter 34A.7A (5)(c), we have processed the quarterly surcharge payment to the Mills County Service board at 65% of the amount due. You will receive payment in the amount of \$19,433.23 rather than the full amount of \$29,897.27, a difference of \$10,464.04. This is in addition to the previous \$10,325.67 which was withheld in April and \$10,496.83 withheld in July, bringing the total amount being withheld to \$31,286.54.

Upon receipt of your FY 2016 PSAP Expenditure Data Collection Form, the remainder of the funds will be released to you, as long as the form is received prior to March 31, 2018. If the form is not received by the Iowa Homeland Security and Emergency Management Department, you will lose those funds and they will remain in the statewide 911 Operating Surplus.

If you have any questions, please feel free to contact me at 515-323-4232 or via email at 911@iowa.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Blake DeRouchey".

Blake DeRouchey
911 Program Manager

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department,
E-911 Cost Data

Copy of Notification of Fourth Retained Remittance



STATE OF IOWA

KIM REYNOLDS
GOVERNOR

ADAM GREGG
LT. GOVERNOR

IOWA HOMELAND SECURITY AND
EMERGENCY MANAGEMENT DEPARTMENT
MARK J. SCHOUTEN, HOMELAND SECURITY ADVISOR
AND EMERGENCY MANAGEMENT DIRECTOR

January 24, 2018

Mills County 911 Service Board
Attn: Larry Hurst
418 Sharp St
Glenwood, IA 51534

This letter is to follow up on my previous correspondence dated April 26, July 27, and October 27, 2017 regarding the delinquent FY 2016 PSAP Expenditure Data Collection Form. In accordance with Code of Iowa Chapter 34A.7A (5)(c), we have processed the quarterly surcharge payment to the Mills County 911 Service board at 65% of the amount due. You will receive payment in the amount of \$18,926.34 rather than the full amount of \$29,117.44, a difference of \$10,191.10. This is in addition to the previous withholdings from April, July, and October. The total amount now being withheld is \$41,477.64. This will be the final payment withheld for the late form.

This is the final notice regarding the delinquent FY 2016 PSAP Expenditure Data Collection Form, initially due March 31, 2017. If we do not receive the form prior to March 31, 2018, you will lose those funds and they will remain in the statewide 911 Operating Surplus. Should the form be submitted prior to the above deadline, the remainder of the funds will be released to you.

If you have any questions, please feel free to contact me at 515-323-4232 or via email at 911@iowa.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Blake DeRouchey".

Blake DeRouchey
911 Program Manager